



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 18 जून, 1988/28 ज्येष्ठ, 1910

हिमाचल प्रदेश सरकार

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-3, the 11th February, 1988

No. EXN-H. (Code) 85-86. —In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (1 of 1914), as in force in the areas comprised in Himachal Pradesh immediately before 1st November, 1966 and the territories transferred to Himachal Pradesh under section 5 of Punjab Re-organisation Act, 1966, and by virtue of the powers of the Financial Commissioner, conferred on me under section 9 of the said Act read with the Himachal Pradesh (Excise Powers and Appeal) Orders, 1965 as amended from time to time, I, Hem Chand, Excise and Taxation

Commissioner, hereby make the Himachal Pradesh Sweets (Manufacture) Rules, 1988 for the purpose of the Punjab Excise Act, 1914 as under:—

THE HIMACHAL PRADESH SWEET (MANUFACTURE) RULES, 1988

1. *Short title, extent and commencement.*—(1) These rules may be called the Himachal Pradesh Sweet (Manufacture) Rules, 1988 and shall extent to the whole of Himachal Pradesh.

(2) These rules shall come into force at once.

2. *Definitions.*—In these rules, unless a different intention appears from the subject or context,—

- (i) "Brewery Rules" and "Distillery Rules" mean the rules framed under section 21 and 59 of the Punjab Excise Act, 1914 (1 of 1914) as applied to Himachal Pradesh from time to time.
- (ii) "Collector" means the Joint/Deputy Excise and Taxation Commissioner, Incharge, of the zone.
- (iii) "Sweets" means any liquor which is made from fruit and sugar or from fruit or sugar mixed with any other material excluding malt or grain and which has undergone a process of fermentation but which has not undergone the porcess of distillation in the manufacture thereof and includes wines, made wines, mead and metheglin. Use of other alcohol is permitted for the sole purpose of fortification.

3. *Application for obtaining a licence.*—Any person desirous of obtaining a licence for the manufacture of sweets shall apply to the collector. The Application shall be accompanied by a full description (hereinafter called the entry) of his premises and utensils, in which, the purpose of, and the distinguishing marks, on each room, place and vessels shall be clearly specified. The Collector shall submit the application, with his report thereon for the orders of the Excise Commissioner.

4. *Grant of licence.*—(i) The Excise Commissioner has full powers to grant or refuse applications for licence with reference to the requirements of the State.

(ii) No licence shall be granted for the manufacture, storage or issue of sweets in premises already used as a distillery.

(iii) No licence shall be granted unless the applicant has deposited a sum of Rs. 2,000/- in cash as licence fee.

5. *Form of licence.*—The licence shall be in form S. I. and is not transferable except with the sanction of the Excise Commissioner.

6. *Period of a licence.*—(1) A licence granted under these rules shall be valid for a period of one year from the date of issue, unless it is cancelled, determined or surrendered earlier and shall be renewable annually by the Excise Commissioner on the application of the licensee on payment of Rs. 1,000/-:

Provided that such licence may be cancelled for breach of the terms thereof or may be determined by the Excise Commissioner after giving the licensee, six months notice.

(2) An application for the renewal of the licence shall be made by the licensee to the Excise Commissioner so as to reach him at least 60 days before the expiry of the licence.

7. *Prohibition on hypothecation etc.*—The licensee may not hypothecate the whole or any part of the licensed premises without the previous written sanction of the Excise Commissioner.

8. *Addition to buildings or to place.*—The licensee shall not make any addition iether to buildings or to plant without the previous consent in writing of the Excise Commissioner; on the completion of any addition, the existing entry on form S.2 shall be withdrawn and a new entry made, provided that the previous sanction of the Excise Commissioner shall not be required in the case of simple repairs to or renewals of existing buildings or plant.

9. *Inspection of licensed premises etc.*—(1) The licensee shall at any time permit the Collector, the Excise and Taxation Inspector, or any officer authorised by the Excise Commissioner or the Collector to inspect such licensed premises to inspect and examine the same, all warehouses and utensils connected therewith, any room, place or utensils and the sweets made or stored therein, and shall render to the Collector or the officer aforesaid all proper assistance in making such inspection and examination. He shall permit such officer to take extracts from he entry book and all books and other documents required to be maintained by the licensee and all trade books and accounts kept by the licensee for the purpose of his business which the officer requires to inspect for the purpose of satisfying himself as to the correctness of any entry in the entry books.

(2) The licensee shall agree to the posting of such excise establishment, as the Excise Commissioner may direct to his manufactory. For this purpose the licensee shall be governed by the provision of the Brewery Rules.

10. The licensee shall, when required, permit, without payment, samples of materials used to be taken for analysis by the Excise and Taxation Inspector or Inspecting Officer authorised by the Excise Commissioner or the Collector.

11. *Conditions of operation of the licence etc.*—The licensee, unless he personally acts as manager, shall be bound to appoint competent manager as his agent.

12. The licensee must cause to be legibly painted with oil colour and keep so painted on some conspicuous part, on the outside of the door of every room and place, wherein any part of his business is carried on, the name of the room or place according to the purpose for which it is intended.

13. When more than one vessel, room or place is used for the same purpose, all such vessels, rooms or places must be marked by the progressive numbers.

14. The licensee must not—

- (a) prepare and issue sweets containing proof spirit exceeding 30 per cent; and
- (b) mix any indian wine with any foreign wine except in the course of manufacture; and
- (c) in the course of manufacture mix with anv Indian wine any foreign wine in any quantity exceeding the proportion of 15 litres of foreign wine to 100 litres of indian wine or in any quantity which in case of indian wine already mixed with foreign wine in conformity with these regulations, will result in the wines containing foreign wine in excess of that proportion; and
- (d) mix any spirit with any indian wine except for the sole purpose of fortifying the wine.

15. Bottles of the pattern approved by the Excise Commissioner only shall be used for bottling of Sweets. Each bottle shall bear a label showing, (i) the name of the licensee, (ii) the district in which licensed, (iii) kind of liquor bottled, and (iv) the strength of liquor in degree of proof. Capsules shall bear the name of the licensee.

16. (1) Subject as hereinafter provided, the licensee shall in respect of any set of premises on which he makes sweets, obtain from the Collector an entry book in form S.3.

(2) Subject to the provisions hereinafter contained with respect to deferred payment of duty,

the following provisions shall have effect with respect to the entry book so to be kept and to the entries to be made therein:—

- (a) The licensee shall keep the book in some part of the premises at which the manufacture is carried on so that it shall, at all reasonable times, be available for inspection by any authorised officer and on demand by the said officer shall deliver up the book to him.
- (b) The licensee shall keep in the book such accounts of the manufacture of sweets at his licensed premises and of sweets received there at or sent therefrom, as the book in use for the time being shall require, and shall enter the particulars of such accounts in the parts and columns provided in such book for the purpose.
- (c) The licensee shall make the entries required to be made as aforesaid before the expiration of the day on which the materials are used or on which the sweets are received at or removed from the licensed premises and shall at the time of making any entry insert the date on which it is made.
- (d) The licensee shall not score out or obliterate any entry once made in the book nor shall he cancel or alter any such entry except to correct a clerical error.
- (e) The licensee shall forthwith, at the end of each month, add together the several items of the quantities so removed as aforesaid, on each day in the month, and show at the foot of the account in litres, the total quantities for the month and the amount of duty payable in respect of these quantities.
- (f) Duty on issues shall be calculated according to the strength declared by the licensee and verified by the excise officer empowered in this behalf by the Collector. In the case of disagreement between the licensee and the Excise Officer, the duty shall be calculated according to the strength declared by the Chemical Examiner to Government, Himachal Pradesh. No sweets shall be issued unless the strength has been tested and declared.

17. Return about removal of sweets.—Subject to the provisions hereinafter contained with respect to deferred payment of duty the licensee shall furnish to the Collector each day a true return in form S-4 stating whether any sweets have been removed from the licensed premises during the day.

18. Event when the duty on sweets becomes due.—Subject to the provisions hereinafter contained with respect to deferred payment of duty, the duty on sweets shall become due at the time when the sweets are issued from the licensed premises and the licensee shall at the time of making the return aforesaid pay to the Collector the amount appearing in the return to be due in respect of duty on sweets so issued during the period to which the return relates.

19. Returns to be signed by licensee or his agent.—Every return made in pursuance of these rules shall be signed by the licensee or by some person duly authorised by him in that behalf.

20. Deferment of payment of duty.—The Excise Commissioner may, if he thinks fit, defer payment of duty on any sweets to a date not later than the 15th day of the month succeeding the month in which the sweets are removed from the licensed premises, provided the licensee executes a bond in form D-19 prescribed under the Distillery Rules.

21. Remission of duty etc.—When the licensee proves to the satisfaction of the Collector that any sweets, after having been removed from the licensed premises, have been returned to him as unfit for consumption then any duty paid or charged in respect of those sweets shall be remitted.

Provided always that—

- (a) notice that the sweets have been returned as aforesaid must be given to the Collector or any officer authorised by the Collector, on their being received by the licensee; and

(b) proper facilities must be provided for the examination of the sweets by the said officer; and unless the requirements aforesaid are complied with or unless the Collector in any special case thinks fit to dispense with such compliance, duty shall not be remitted.

22. *Repeals and savings.*—(1) The Punjab Sweets (Manufacture) Rules, 1939 as in force in the areas comprising Himachal Pradesh prior to 1-11-1966 and the Punjab Sweets (Manufacture) Rules, 1955 as in force in the territories transferred to Himachal Pradesh under section 5 of the Punjab Re-organisation Act, 1966 (31 of 1966), and all other rules on the subject, are hereby repealed.

(2) Notwithstanding any such repeal, any thing done or any action taken, including any orders passed under repealed Rules, shall, to the extent of being consistent with the provisions of these rules be deemed to have been taken or passed under the provisions of these rules.

HEM CHAND,
Excise and Taxation Commissioner.

FORM S-1

LICENCE TO MANUFACTURE AND TO BOTTAL SWEETS

Licence for the manufacture of sweets is hereby granted to in the district of Subject to the Himachal Pradesh Sweets (Manufacture) Rules (a copy of which is herewith attached) and to such other rules for the security of the revenue as the Excise Commissioner may issue from time to time, the infraction of any of which rule, with intent to defraud the revenue, will involve forfeiture of licence.

Dated

.....
Collector.

FORM S-2

ENTRY

I/We the licensed manufacturer(s) of sweets do hereby withdraw all former entries and do now make entry of the following rooms, places and vessels in my/our licensed premises situate at in the district of

Name

Residence

Here enter full particulars of each room or place

.....

.....

Name

Date

Received by me this.....day of.....Entry examined and checked with the places, rooms and vessels shown herein and found correct (with the following exception).

If incorrect, the correct details should be here specified. If correct, strike out the words in brackets.

Inspector's name.....
Date.....
Examined and passed.....
Date.....

.....
Excise and Taxation Officer.

FORM S-3

.....Collection
.....District
.....Station
.....

ENTRY BOOK FOR MAKERS FOR SALE OF SWEETS

.....
Year ending 31st March,

Delivered to.....
of.....maker for sale of sweets.

.....Officer.

(Date, stamp and address)

(ENTRY BOOK FOR MAKERS FOR SALE OF SWEETS)

- Part-I.* 1-2—Materials used and still sweets produced.
Part-II. —Still sweets for conversion into sparkling sweets and Sparkling sweets produced.
Part-III. —Sweets issued for consumption.
Part-IV. —Duty paid sweets returned in portable condition.

Notes.—(1) The expression “Sweets” includes still or Sparkling Wines, Made Wines Mead and Matheglin.

(2) Every Makers for sale of Sweets must observe the following provision in relation to the Entry Book:—

- He must keep the book in some part of his entered premises at all times ready for the inspection of the officers of Excise, and must permit any officer at all reasonable times to inspect the same and make extracts therefrom.
- He must keep in the proper parts of the Entry Book an account of all materials used and Sweets produced at the factory, and of the Sweets received, issued, or removed therefrom, and enter the particulars required by the headings of the columns provided and must furnish periodical returns and pay duty in accordance with the relative Statutory Regulations.
- He must not cancel, obliterate, or alter any entry in the book, or make therein any entry which is untrue in any particular.

FORM S-4

Collection
District
Station

SWEETS

Return of the quantity of Sweets issued from the during the day/week/month ending..... 19.....

QUANTITY LITRES

Still Sweets	Sparkling Sweets	Amount of Duty Rs. P.
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Note.—It is essential that the certificate below be filled in and signed.

- (1) Name in full. (1)
(2) Address of (2)
(3) (3)

(3) Director, Secretary or other authorised official being of a company incorporated under the Companies Acts or a partner of a private company or firm.

(Delete 3 and 4 in the case of single owner).

- (4) Title of company or firm. In the case of a company delete the words "of the firm of" (4).....
Who is/are the owner (s) of the above-mentioned business hereby declare that the foregoing particulars contain a full and true account of the sweets from the above named premises for consumption in India.

If the declaration is made by an authorised person the words "duly authorised by" should be entered at (3) and (4) and the words "of the firm of" deleted.

Dated this.....day of.....19 ..

.....
(Signature of person making the return).

Signed or acknowledged by.....
in my presence.....Officer of excise.
..... Station.
..... Date.

The particulars agree with the corresponding aggregate in the entry book.

.....Officer.
..... Date.

PART—I

MATERIALS USED AND STILL SWEETS PRODUCED MATERIALS USED IN THE MANUFACTURE FOR SALE OF SWEETS

Date		Fruit or Fruit Juice							
Of making the entry	On which the materials are used or intended to be used	Raisins (Im-ported)	Current (Imported)	Grapes (Imported)	Grape Must or Grape Juice (Im-ported)	Fruit grown in Himachal Pradesh or India		Other Kinds	
						Weight	Descrip-tion	Weight	Des-cription
		Kilograms	Kilograms	Kilograms	Litres	Kilograms		Kilo-grams	

MATERIALS USED IN THE MANUFACTURE FOR SALE OF SWEETS

Sugar or Saccharines Substances		Sacchrine	Foreign Wine		Sweets including Basis or Neutral Sweets whether of own manu-facture or not	Materials not included in the foregoing columns		Spirit used for fortifying purposes
Weight	Descrip-tion		Litres	Description		Quantity or weight	Description	Proof litres
Kilograms		Grams			Litres			

TOTAL QUANTITY OF EACH DESCRIPTION OF SWEETS MANUFACTURED
[to be entered at the end of each week (or month) if bond has been given]

DESCRIPTION		
Basis or neutral Sweets for the sale as such to other manufacturers	Sweets for use as a beverage, unaltered or for conversion into sparkling Sweets	Week (or month) in which manufactured
Litres	Litres	Litres

PART—II

STILL SWEETS FOR CONVERSION INTO SPARKLING SWEETS AND SPARKLING SWEETS PRODUCED

Date		Quantity		Description	Date when made	Sparkling Sweets produced	
Of making the entry	On which still sweets are put into conversion process	Of Own manufacture	Received from other manufacturers duty free			Quantity	Description
		Litres	Litres			Litres	

PART—III

SWEETS SENT OUT FOR CONSUMPTION

Date of making the entry	Date when sent out	Person or persons to whom the sweets are sent		Quantity	Litres	Description
		Name	Address	Still	Sparkling	

DUTY PAID SWEETS RETURNED IN PORTABLE CONDITION

Date of making the entry	Date when returned	By whom returned		Quantity in Litres		Description
		Name	Address	Still	Sparkling	

In addition to making any necessary entry herein the manufacturer must immediately satisfy to the Officer of the return of any sweets.